

Senate File 181

H-1020

1 Amend Senate File 181, as amended, passed, and reprinted by  
2 the Senate, as follows:

3 1. Page 3, after line 23 by inserting:

4 <Sec. \_\_\_\_\_. LOCAL GOVERNMENT SUPPLEMENT — FY 2023-2024.

5 1. For the fiscal year beginning July 1, 2023, there is  
6 appropriated from the taxpayer relief fund under section 8.57E  
7 to the department of revenue an amount necessary to be used  
8 for payments under this section calculated as a result of the  
9 amendments to the calculation of assessment limitations under  
10 section 441.21, subsection 4, as amended in this division of  
11 this Act.

12 2. For the fiscal year beginning July 1, 2023, each county  
13 treasurer shall be paid by the department of revenue an amount  
14 calculated under subsection 4.

15 3. On or before April 1, 2023, the assessor shall report to  
16 the county auditor the total actual value of all residential  
17 property in the county that is subject to the assessment  
18 limitations imposed under section 441.21, subsection 4, for the  
19 assessment year beginning January 1, 2022.

20 4. The county auditor shall prepare a statement, based on  
21 the report received in subsection 3, listing for each taxing  
22 district in the county:

23 a. The product of the total actual value of all residential  
24 property that is subject to the assessment limitations under  
25 section 441.21, subsection 4, for the assessment year beginning  
26 January 1, 2022, multiplied by the difference, stated as a  
27 percentage, between the assessment limitation percentage  
28 applicable to residential property under section 441.21,  
29 subsection 4, for the assessment year beginning January  
30 1, 2022, as amended in this division of this Act, and the  
31 assessment limitation percentage that would be applicable to  
32 residential property under section 441.21, subsection 4, Code  
33 2023, for the assessment year beginning January 1, 2022, but  
34 for enactment of this division of this Act.

35 b. The tax levy rate per one thousand dollars of assessed

1 value for each taxing district for the fiscal year beginning  
2 July 1, 2023.

3 c. The amount of the payment for each county, which is equal  
4 to the amount determined under paragraph "a", multiplied by the  
5 tax rate specified in paragraph "b", and then divided by one  
6 thousand dollars.

7 5. The county auditor shall certify and forward one copy of  
8 the statement described in subsection 4 to the department of  
9 revenue and the department of management not later than June  
10 1, 2023.

11 6. The amounts determined under this section shall be paid  
12 by the department of revenue to the county treasurers in equal  
13 installments in September 2023 and March 2024. The county  
14 treasurer shall apportion the payments among the eligible  
15 taxing districts in the county and the amounts received by  
16 each taxing authority shall be treated the same as property  
17 taxes paid. Taxing entities shall not be required to recertify  
18 budgets for the fiscal year beginning July 1, 2023. The  
19 department of management shall, however, adjust property tax  
20 levy rates for the fiscal year to account for amounts received  
21 under this section.>

22 2. Page 4, line 25, by striking <2023> and inserting <2023,  
23 subject to the adjustment of levy rates under the section  
24 of this division of this Act providing for local government  
25 payments for the fiscal year beginning July 1, 2023>

26 3. Title page, line 3, after <property,> by inserting  
27 <providing a local government supplement, making  
28 appropriations,>

29 4. By renumbering as necessary.

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JACOBY of Johnson